

Amendment No. 1 to SB3103

McNally
Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 3103*

House Bill No. 4032

by deleting Section 1 of the printed bill and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-719(d), is amended by deleting the subsection in its entirety and by substituting instead the following:

(d) If the county clerk, in the case of a county, or the proper city tax collector, in the case of a municipality, fails to collect the tax, interest and penalty from any delinquent taxpayer, then it shall be the duty of the commissioner at any time after the tax has become delinquent for more than six (6) months to collect the tax, interest and penalty from the delinquent taxpayer in accordance with the procedure specified in chapter 1, part 14, of this title; provided, however, the county clerk, in the case of a county, or the proper city tax collector, in the case of a municipality, may collect the tax at any time before the commissioner notifies the taxpayer of an audit of the taxpayer or takes any other action authorized under chapter 1, part 14 of this title to collect the tax.